

**GOVERNMENT OF TELANGANA
ABSTRACT**

Rules- The Telangana Goods and Services Tax Rules, 2017 – Amendment
Notification-Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No.03

Dated:10.01.2025.

Read the following :-

1. G.O.Ms.No.121, Revenue (CT-II) Department, Dated: 30.06.2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 20/2024 - Central Tax, dated.08.10.2024.
3. From the Commissioner of Commercial Taxes (F.A.C), Telangana, Hyderabad, Letter No. A(1)/29/2017, Dated.19.11.2024.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette, Dated:10.01.2025.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government on the recommendations of the Council, hereby makes the following amendment to the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.121, Revenue (CT-II) Department, dated: 30.06.2017 and as amended subsequently from time to time namely:-

AMENDMENT

1. (1) These Rules may be called the Telangana Goods and Services Tax (Amendment) Rules, 2024.
(2) Save as otherwise provided in these rules shall come into force with effect from 1st November, 2024.
2. In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in the said rules, after rule 163, the following rule shall be inserted with effect from the 1st day of November, 2024, namely: -

“164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.–

(1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in **FORM GST SPL-01** on the common portal, providing the details of the said notice or the statement, as the case may be, along with the details of the payments made in **FORM GST DRC-03** towards the tax demanded.

- (2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in **FORM GST SPL 02** on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded:

[P.T.O]

Provided that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order:

Provided further that if the payment towards such tax demanded has been made through **FORM GST DRC-03**, an application in **FORM GST DRC-03A**, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability Register against the debit entry created for the said demand, before filing the application in **FORM GST SPL 02**.

- (3) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially on account of erroneous refund and partially for other reasons, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.
- (4) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or subrule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.
- (5) The amount payable under sub-rule (1) or sub-rule (2) shall be the amount that remains payable, after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be.
- (6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date notified under sub-section (1) of section 128A:

Provided that where an application in **FORM GST SPL-02** is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A, the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer re-determining such tax under section 73.

- (7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A:

Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application under sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal

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or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

- (8) Where the proper officer is of the view that the application made in **FORM GST SPL-01** or **FORM GST SPL-02** is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in **FORM GST SPL-03** within three months from the date of receipt of the said application and shall also give the applicant an opportunity of being heard.
- (9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in **FORM GST SPL-04**, within a period of one month from the date of receipt of the said notice.
- (10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in **FORM GST SPL-05** on the common portal accepting the said application and concluding the proceedings under section 128A.
- (11) In cases where the order in **FORM GST SPL-05** is issued by the proper officer under sub-rule (10).—
 - (a) in respect of an application filed in **FORM GST SPL-01** pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in **FORM GST DRC-07** as per sub-rule (5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement;
 - (b) in respect of an application filed in **FORM GST SPL-02** pertaining to an order referred to in clause (b) or clause (c) of sub-section (1) of section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly.
- (12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in **FORM GST SPL-07** rejecting the said application.
- (13) (a) In cases where notice in **FORM GST SPL-03** has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date of receipt of the application in **FORM GST SPL-01** or **FORM GST SPL-02**, as the case may be.
(b) In cases where notice in **FORM GST SPL-03** has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of three months from the date of receipt of reply of the applicant in **FORM GST SPL-04**, or within a period of four months from the date of issuance of notice in **FORM GST SPL-03** where no reply is received from the applicant.

Explanation.— For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule.

[P.T.O]

- (14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the application in FORM GST SPL-01 or FORM GST SPL-02, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded.
- (15) (a) In cases where no appeal is filed against the order in FORM GST SPL-07 within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in FORM GST SPL-02 in accordance with sub-section (3) of section 128A, shall be restored.
- (b) In cases where an appeal is filed against the order in FORM GST SPL-07 for rejection of application for waiver of interest, or penalty, or both, if—
- (i) the appellate authority has held that the proper officer has wrongly rejected the application for waiver of interest, or penalty, or both, in **FORM GST SPL-07**, the said appellate authority shall pass an order in **FORM GST SPL-06** on the common portal accepting the said application and concluding the proceedings under section 128A; or
- (ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in **FORM GST SPL-07**, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in **FORM GST SPL-02** in accordance with sub-section (3) of section 128A, shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in **FORM GST SPL-08**, within a period of three months from the date of issuance of the order by the appellate authority in **FORM GST APL-04**, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority.
- (16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void.
- (17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said

Contd...

amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void.

Explanation.— For the purposes of this rule, the proper officer for issuance of order under this rule,—

(a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and

(b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act.”.

3. In the said rules, after FORM SBY-06, the following forms shall be inserted with effect from the 1st day of November, 2024, namely: -

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‘FORM GST SPL – 01
[See rule 164(1)]

Application for waiver of interest or penalty or both under section 128A
in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of the said section

Reference No.

Date:

Table 1

S.No.	Particulars		
1	a	GSTIN/Temporary ID/UIN	
	b	Legal Name of the Business (As mentioned in PAN No.)	
	c	Mobile Number	
	d	Email Address	
	e	Address	
	f	Jurisdiction	

Table 2

2	S. No.	Details of the notice	
	1	Notice / Statement No	
	2	Date of issuance of notice/ statement	
	3	Section under which notice/ statement is issued	Drop down
	4	Whether any writ petition is filed against the notice/ statement before High Court/ Supreme Court	Drop down
	5	If Yes in ‘4’, whether the order for withdrawal of writ petition is issued?	Drop down
	6	Whether notice/ statement involves demand of erroneous refunds	Drop down

Table 3

3	Financial Year	Amount demanded in notice/ statement (A)							Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any. (B)				
		IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	TOTAL												

(Amount in Rs.)

Table 4

4	Amount paid through DRC -03					
	Payment Reference No.	IGST	CGST	SGST	CESS	Total Tax including Cess
	(1)	(2)	(3)	(4)	(5)	(6)
		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
	TOTAL	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

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Table 5

5.	<p><u>Declaration:</u></p> <p>1. I undertake that, I have not filed any writ petition against the said notice/ statement.</p> <p align="center">OR</p> <p>I undertake that though I had filed a writ petition against the said notice/ statement, I have withdrawn the said writ petition or filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for withdrawal, with this application.</p> <p>2. Further, I understand and agree that no appeal shall be filed against the order concluding demand proceedings, issued under section 128A, in any forum in the future.</p> <p>3. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.</p>
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Table 6

6.	<p><u>Verification:</u></p> <p>I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void and all benefits under Section 128A will be withdrawn.</p>
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Table 7

7	Upload required documents	
	Self-certified copy of notice/ statement	
	Proof of payment made through FORM GST DRC 03	
	Proof of withdrawal of writ petition or application filed for withdrawal of writ petition (if the order for withdrawal has not been issued) (where applicable)	
	Any other document (please specify)	

Signature of authorised signatory Name/Designation
Email address Mobile No.

Instructions:

1. In entries 1 to 6 of Table 2, the details of the notice/ statement against which the application under section 128A is filed needs to be filled in by the applicant.
2. In case the notice/ statement is available on the common portal, Application Reference Nnumber of the same needs to be filled. If the same is not available on the portal, the reference number of the manually issued notice/ statement needs to be filled.
3. In entry 3 of Table 2, the applicant has to choose the option 'section 73' from the dropdown, if the notice/ statement is issued under section 73 at the first instance, and the option 'section 74 read with Section 75(2)' in case the notice was initially issued under section 74 and was later deemed to be issued under section 73, based on the order of the Appellate Authority/ Appellate Tribunal or Court as per section 75(2).
4. In Table 3A, columns 2 to 8 will be auto filled, in case the notice/ statement is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled by the applicant.
5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where Input Tax Credit has been denied solely on account of contravention of section 16(4) and not on any other grounds.

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FORM GST SPL -02
[See rule 164(2)]

Application for waiver of interest or penalty or both under section 128A, in respect of an order mentioned in clause (b) or clause (c) of sub-section (1) of the said section

Reference No.

Table 1

S. No.	Particulars		Remarks
1	a	GSTIN/Temporary ID/UIN	
	b	Legal Name of the Business (As mentioned in PAN No.)	<Auto>
	c	Mobile Number	<Auto>
	d	Email Address	<Auto>
	e	Address	<Auto>
	f	Jurisdiction	<Auto>

Table 2

2.	S.No.	Details of the demand order	
	1	Demand Order No	
	2	Date of issuance of order	
	3	Section under which order is issued	Drop down
	4	Whether any appeal or writ petition is filed against order before the Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court	Drop down
	5	If Yes in '4', whether the order for withdrawal of appeal or writ petition is issued ?	Drop down
	6	Whether demand order involves demand of erroneous refunds	Drop down

Table 3

(Amount in Rs.)

3	Financ ial Year	Amount demanded in the order (A)							Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6) (B)				
		IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	TOTAL												

Table 4

4	Amount paid through payment Facility against demand order mentioned in Table 3 [including those paid through FORM GST DRC-03 and later adjusted through filing an application in FORM GST DRC - 03A]							
	Credit entry Reference No.	Reference number of FORM GST DRC- 03 (where applicable)	Reference number of FORM GST DRC- 03A (where applicable)	IGST	CGST	SGST	CESS	Total Tax including Cess
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
	Total			<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

5.	<p><u>Declaration:</u></p> <p>1. I undertake that, I have not filed any appeal or writ petition against the said order.</p> <p style="text-align: center;">OR</p> <p>I undertake that though I had filed an appeal / writ petition against the said order, I have withdrawn the said appeal/ writ petition (or) I have filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for withdrawal, with this application.</p> <p>2. Further, I understand and agree that no appeal shall be filed against the order concluding demand proceedings, issued under section 128A in any forum in the future.</p> <p>3. I also undertake that on issue of an order concluding demand proceedings issued under section 128A, no writ shall be filed against the order mentioned in Table 2 of this form.</p> <p>4. If an application is filed/ has been filed by the department against the order mentioned in Table 2 or if any proceedings are initiated under sub-section (1) of section 108 against the said order, and the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, issues an order enhancing my tax liability, I undertake to pay the additional amount of tax payable within three months from the date of the said order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, as per second proviso to sub-section (1) of section 128A.</p> <p>5. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.</p>
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Table 6

6	<p><u>Verification:</u></p> <p>I _____(name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render this application void and the benefits provided under section 128A will not be valid.</p>
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Table 7

7	Upload required documents	
	Self-certified copy of the order	
	Proof of withdrawal of appeal / writ petition or application filed for withdrawal of appeal/ writ petition (if the order for withdrawal has not been issued) (where applicable)	
	Proof of payment made towards demand / paid through FORM GST DRC-03 and adjusted through FORM GST DRC-03A.	
	Any other document (please specify)	

Signature of authorized signatory

Name/Designation.....

Email address.....

Mobile No.....

Instructions:

1. In columns 1 to 6 of Table 2, the details of the order against which the application under section 128A is filed needs to be filled in by the applicant.
2. In case the order is available on the common portal, ARN number of the same needs to be filled. If the same is not available on the portal, the order number of the manually issued order needs to be filled.
3. In Table 3, columns 2 to 8 will be auto filled, in case the order is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled in by the applicant.
4. Similarly, the reference number of the credit entry (made in ELR- Part II) needs to be filled in column 1 of Table 4. In case the payment intended to be made towards the said demand order was originally paid through FORM GST DRC-03, and later adjusted through filing an application in FORM GST DRC - 03A, the reference numbers of the same are to be filled in columns 2 and 3, and the rest of the columns will be auto-filled.
5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of section 16(4) and not on any other grounds.

FORM GST SPL -03

Notice in response to an application filed under Section 128A

[See rule 164(8)]

Date:

Reference No.:

To

GSTIN of applicant Legal Name of applicant

..... Address of applicant

Reference No. of FORM GST SPL -01 or FORM GST SPL -02 dated

Subject: Notice in response to application filed under section 128A-regarding

1. Whereas, you have submitted an application under section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the FORM GST SPL-01/ FORM GST SPL-02 bearing reference no.....dated
2. Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons:
 - [Reason 1]
 - [Reason 2]

OR/ AND

In this regard, it appears that the amount of tax is short paid by you as given below:

Demand details (A)							Demand paid through FORM GST DRC 03 (in case of notice/ statement) or by crediting electronic liability register in case of orders					Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not					Demand Short Paid				
												on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any.									
Notice id/ Order id No.	Financial Period	IGST	CGST	SGST	CESS	Total Tax including Cess	IGST	CGST	SGST	CESS	Total Tax including Cess	IGST	CGST	SGST	CESS	Total Tax including Cess	IGST	CGST	SGST	CESS	Total Tax including Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
	Drop down																				
	Drop down																				

3. You are hereby required to show cause, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your application no..... dated should not be rejected.
4. You are also granted an opportunity for a personal hearing on [date and time] at [venue]. You may appear in person or through an authorized representative to present your case.

[Signature]

[Name of the Tax Officer]

[Designation]

[Jurisdiction]

[Address]

Upload Attachment

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FORM GST SPL-04
[See rule 164(9)]
Reply to notice issued under rule 164(8)

Date:

Reference No:

To
Proper Officer
Jurisdiction
Legal Name of the applicant.....
Address of applicant

Reference No of FORM GST SPL-03: Dated

Subject: Reply to the notice issued in respect of application filed under section 128A.

Sir/Madam,

This is in reference to the notice issued in FORM GST SPL-03 *vide* no dated..... from your office.

The reply is as under:

Enclosures:

The following documents in respect of payment proof or additional submissions are enclosed for your reference:

- Document 1: [Taxpayer's Document 1]
- Document 2: [Taxpayer's Document 2]
- Document 3: [Taxpayer's Document 3]

Verification:

I _____ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of Authorised
Signatory] [Name of the of
authorised signatory]
[Designation/Status]
[Date]

FORM GST SPL -05

[See rule 164 (10)]

Order for conclusion of proceedings as per section 128A

Reference No.

Date:

To,

GSTIN of applicant Legal Name of applicant
..... Address of applicant

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 dated

Subject: Order for approval of application submitted under Section 128A

This has reference to your application with reference no. dated furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.

OR

This has reference to your application with reference no. dated , and your reply in FORM GST SPL-04 with reference no. dated furnishing details/ information/ submission and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A .

2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:
3. Demand Notice/ Demand Order Details:
 - a. Order No/ Notice No.:
 - b.Date of order/ Notice:

Fina ncial Year	Amount demanded in the notice/ statement/ order against which application under section 128A was filed (A)							Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contraventi on of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6)	Amount already paid towards the said notice/ statement / order							Amount of interest and penalty waived as per section 128A		Remaining amount of interest and penalty, payable, if any, by the applicant (in cases referred to in sub-rule (3) and sub- rule (4) of rule 164)	
	Place of Suppl y (PoS)	Act	Tax includi ng cess	Interest	Penalty	Fee	Others	Tax including cess	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fe e	Others	Interest	Penalty	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		CGST								CGST									
		SGST								SGST									
		IGST								IGST									
		Cess								Cess									
	TOTAL								TOTAL										
		CGST								CGST									
		SGST								SGS T									
		IGST								IGS T									
		Cess								Cess									
	TOTAL								TOTAL										

[Signature]

[Name of the Tax Officer]

[Designation]

[Jurisdiction]

[Address]

Notes -

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

-19-
FORM GST SPL -06
[See Rule 164 (15)(b)(i)]
Order for conclusion of proceedings as per section 128A

Reference No.

Date:

To,

GSTIN of applicant

Legal Name of applicant Address of applicant
.....

Name of the authorised representative -

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 dated

Reference No. of FORM GST SPL-07 dated

Reference No. of FORM GST APL-01 dated

Subject: Order for approval of application submitted under section 128A

1. This has reference to your appeal with reference no. dated furnishing details/ information/ prayer and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.
2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:
3. Demand Notice/ Demand Order Details:
 - a. Order No/ Notice No.:
 - b.Date of order/ Notice:

Financial Year	Amount demanded in the notice/ statement/ order against which application under section 128A was filed (A)							Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6)	Amount already paid towards the said notice/ statement / order							Amount of interest and penalty waived as per section 128A		Remaining amount of interest and penalty, payable, if any, by the applicant (in cases referred to in sub-rule (3) and sub- rule (4) of rule 164)	
	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Tax including cess	Place of Supply (PoS)	Act	Tax including cess	Interest	Penalty	Fee	Others	Interest	Penalty	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		CGST								CGST									
		SGST								SGST									
		IGST								IGST									
		Cess								Cess									
	TOTAL								TOTAL										
		CGST								CGST									
		SGST								SGST									
		IGST								IGST									
		Cess								Cess									
	TOTAL								TOTAL										

[Signature]

[Name of the Appellate Authority]

[Designation]

[Jurisdiction]

Notes -

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

FORM GST SPL -07
[See rule 164(12)]

Order for Rejection of Application submitted under section 128A

Reference No.

Date:

To,
GSTIN of applicant
Legal Name of applicant
Address of applicant

Reference is invited to:

Particulars	Reference No.	Dated
Application in FORM GST SPL -01/ FORM GST SPL-02		
Show Cause Notice in FORM GST SPL -03:		
Reply to the Show Cause Notice in FORM GST SPL -04:		

Subject: Order for Rejection of Application submitted under section 128A

This has reference to your application with reference no. dated furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest and penalty under section 128A. The notice referred to above was issued to you to explain the reasons as to why the said application should not be rejected, for which you had furnished reply dated/ no reply was furnished by you.

2.Introduction:

3.Submissions, if any:

4.Conclusion:

Based on the verification your application with reference no.....dated filed under section 128A, is hereby rejected.

5.Summary of rejection:

Order id/ SCN id	Reason for rejection
	<p><Drop Down></p> <p><i>Options in <Drop Down></i></p> <ol style="list-style-type: none"><i>Full payment not made</i><i>Payment made after the date notified in Section 128A.</i><i>Notice/ Order pertaining to sections other than section 73.</i><i>Appeal/ writ petition filed before Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court not withdrawn</i><i>Others, please specify.</i>

[Signature]
[Name of the Tax Officer]
[Designation].....
[Office Name]
[Contact Information].....

FORM GST SPL -08
[See rule 164(15)(b)(ii)]
Undertaking submitted under rule 164(15)(b)(ii)

Date:

Reference No:

1. Legal Name of the applicant.....
2. Address of applicant
3. *GSTIN of the applicant:*
4. Reference No of FORM GST SPL-02: dated
5. Reference No of FORM GST SPL-07: dated
6. Reference No of FORM GST APL-04 passed with reference to FORM GST SPL-07 specified at serial number 5 above: dated
7. Reference number of appeal filed originally but subsequently withdrawn dated

Subject: Undertaking submitted in respect of Rule 164(15)(b)(ii).

Sir/Madam,

I hereby undertake not to file an appeal against the order of the appellate authority bearing reference number dated, as specified at serial number 6 above, and accordingly I pray for restoration of my appeal filed *vide* reference number dated as specified at serial number 7 above.

I _____ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of authorised
signatory] [Name of the of
authorised signatory]
[Designation/Status]
[Date].”.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

S.A.M.RIZVI
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana, Hyderabad.

The Law (A) Department.

The P.S. to Secretary (MR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. to Principal Secretary to Government, Revenue (CT & Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER